

### Information regarding **Form 5405** (first-time homebuyer credit)

Changes made by Public Law 111-92, the Worker, Homeownership, and Business Assistance Act of 2009, require changes to Form 5405 for homes purchased after November 6, 2009. We will issue a December 2009 revision of Form 5405 to reflect these changes. A draft of the December 2009 revision of Form 5405 will be posted here soon. The first-time homebuyer credit may be claimed for homes purchased before November 7, 2009, for 2008 by filing the 2008 Form 5405 with a **2008** original or amended return. The 2008 Form 5405 may not be filed with 2009 returns. Only the new December revision, once issued, may be used for filing with tax year 2009 returns. Likewise, only the December 2009 revision may be used for homes purchased after November 6, 2009, regardless of whether the claim is made for 2008 or 2009.